UNITED NATIONS **A**

General Assembly

Distr.
GENERAL

A/RES/47/215
24 March 1993

Forty-seventh session
Agenda items 106 and 107

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/47/816)]

47/215. Improving the financial situation of the United Nations

The General Assembly,

Recalling the purposes and principles of the Charter of the United Nations and, in particular, Article 17, paragraph 1, which states that the General Assembly shall consider and approve the budget of the Organization, and Article 17, paragraph 2, which stipulates that the expenses of the Organization shall be borne by the Members as apportioned by the Assembly,

Recalling also the Financial Regulations and Rules of the United Nations and particularly regulation 5.4, according to which contributions and advances shall be considered as due and payable in full within thirty days of the receipt of the communication of the Secretary-General,

Expressing its appreciation to those Member States that pay their assessed contributions in full and on time,

Recognizing that while the level of outstanding contributions to the regular budget and peace-keeping operations has remained significant in 1992, there has been progress in the pattern of payments by Member States, notably for peace-keeping operations,

Recalling its resolution 41/213 of 19 December 1986 on the review of the efficiency of the administrative and financial functioning of the United Nations and its resolutions 45/236 A and B of 21 December 1990 on the current financial crisis and financial emergency of the United Nations,

1. Takes note of the reports of the Secretary-General on the financial situation and on possible measures to address the financial problems of the Organization submitted to the General Assembly at its forty-sixth and forty-seventh sessions; 1/

2. Also takes note of the related observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions; 2/

3. Expresses its appreciation for the provision of information on the financial situation of the Organization on a regular basis, and requests the Secretary-General to continue providing such information as often as necessary, through specific reports and through reports on the status of contributions, and to include in those reports information on arrears and outstanding contributions in relation to assessments, on the cash flow situation of the Organization and on any possible additional elements which would enable Member States to be fully apprised of the various aspects of the financing of United Nations activities, including consolidated information on a biannual basis on the amounts owed to each troop-contributing country based on existing data;

4. Urges the Secretary-General to increase his efforts in encouraging Member States to meet their financial obligations towards the Organization with regard to all outstanding assessed contributions to the regular budget and all peace-keeping operations, as requested in resolutions 45/236 A and B, and to reflect the results in the reports mentioned in paragraph 3 above;

5. Expresses its concern that the financial situation of the Organization has remained uncertain and precarious during the year 1992 and that late payments or non-payments of assessed contributions to the regular budget and peace-keeping accounts over the years by a majority of Member States have resulted in the depletion of reserves and cash flow problems;

6. Regrets that the Organization has to operate with large arrears and unpaid contributions, and notes with concern that ad hoc measures had to be adopted during 1992, including borrowing from peace-keeping funds and delays in reimbursement to troop contributors, in addition to the previous suspension on a number of occasions of the Financial Regulations requiring the surrendering to Member States of remaining balances of appropriations;

7. Reaffirms that all Member States have the obligation to pay their assessed contributions in full and on time;

8. Notes that if all outstanding assessed contributions were to be paid in full, the Organization could reimburse Member States and replenish its reserves;

9. Requests the Secretary-General to undertake a study of the United Nations financial and budgetary practices, drawing upon the experiences of other organizations within the system, particularly the calendar for the consideration and adoption of the programme budget and the timing of issuance

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1/ A/46/600 and Add.1-3; A/C.5/47/13.

2/ A/46/765 and A/47/565.

of assessments, with a view to facilitating timely and full payments by Member States;

10. Invites the Secretary-General to make proposals for possible systems of incentives for implementation on or before 1 January 1995, taking into account proposals made by Member States during the forty-seventh session, in order to encourage Member States to pay all their assessments in full and on time, and to report thereon to the General Assembly at its forty-eighth session, and in this connection requests the Secretary-General to consider proposing revisions to the relevant Financial Regulations and Rules;

11. Requests the Secretary-General to report to the General Assembly at its forty-eighth session on the contingency measures taken to face cash shortages in the Organization;

12. Takes note of the proposal of the Secretary-General for an increase in the level of the Working Capital Fund and the observations of the Advisory Committee in this regard 3/ and decides to revert to this matter, if necessary, at its forty-eighth session;

13. Emphasizes the need to continue to ensure overall efficient and prudent management by the Secretary-General of all the resources of the Organization entrusted by Member States for the implementation of all its mandates and, in particular, stresses the need to ensure full accountability and responsibility in the management and use of these resources;

14. Notes with concern that the lack of cash reserves and the cash flow problems have a negative impact on the capacity of the Secretariat to manage the Organization;

15. Requests the Secretary-General to take steps to strengthen, inter alia, through the application of the integrated management information system, the central management of all cash resources available within the Organization, including optimizing the use of available cash, taking into account resources earmarked for discharging unliquidated obligations and those appropriated for implementing multi-year projects under the General Fund;

16. Decides to consider in the future the agenda items entitled "Current financial crisis of the United Nations" and "Financial emergency of the United Nations" under one agenda item entitled "Improving the financial situation of the United Nations";

17. Invites the Secretary-General to submit a report on the financial situation of the Organization no later than 15 November 1993;

18. Also decides to consider the financial situation of the Organization as and when required.

94th plenary meeting
23 December 1992

3/ See A/45/860.

UNITED NATIONS **A**

General Assembly

Distr.
GENERAL

A/RES/47/216
12 March 1993

Forty-seventh session
Agenda item 113

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/47/831)]

47/216. United Nations common system: report of the International Civil Service Commission

The General Assembly,

Having considered the eighteenth annual report of the International Civil Service Commission 1/ and other related reports, 2/

Reaffirming its commitment to a single unified United Nations common system of conditions of service,

I

A. Role and functioning of the International Civil Service Commission

Reaffirming that, under article 9 of its statute, the International Civil Service Commission, in the exercise of its functions, shall be guided by the principle set out in the agreements between the United Nations and the other organizations, which aims at the development of a single unified international civil service through the application of common personnel standards, methods and arrangements,

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1/ Official Records of the General Assembly, Forty-seventh Session, Supplement No. 30 and corrigendum (A/47/30 and Corr.1).

2/ Ibid., Supplement No. 9 (A/47/9); and A/47/7/Add.6, A/47/578, A/C.5/47/25, A/C.5/47/36, A/C.5/47/37, A/C.5/47/38 and A/C.5/47/66.

Recalling its request to the Commission to assess the impact on the United Nations common system of resolution No. 1024 of the Administrative Council of the International Telecommunication Union with respect to the payment of the special post allowance,

Recalling also its request to the Commission to propose measures to be undertaken by all organizations of the common system to enforce and enhance respect for, and adherence to, the common system of salaries, allowances and conditions of service,

Noting with regret that a further payment of the special post allowance was made to the staff of the International Telecommunication Union in spite of the views expressed by the General Assembly in section II of its resolution 46/191 A of 20 December 1991 against such action,

1. Reaffirms the central role of the General Assembly with regard to the elaboration of the conditions of service for the United Nations common system as a whole and that of the International Civil Service Commission as the independent technical body responsible to the Assembly for the regulation and coordination of the conditions of service of the common system;

2. Notes with satisfaction the efforts made by the Commission to enhance its contacts with the governing bodies, executive heads and staff of organizations of the common system in order to strengthen the cohesiveness and unity of the system and, in this context, to emphasize its advantages;

3. Endorses the views of the Commission concerning the impact on the common system of resolution No. 1024 of the Administrative Council of the International Telecommunication Union with respect to the payment of the special post allowance;

4. Urges the governing bodies and the executive heads of all organizations of the common system to ensure that the Commission is invited in its own right to be represented at meetings where proposals pertaining to salaries, allowances, benefits and other conditions of employment are to be discussed;

5. Notes that the Commission will study in 1993 the issues of accelerated language increments and working hours;

B. Staff participation in the work of the Commission

Reaffirming that article 28, paragraph 2, of the statute of the International Civil Service Commission, elaborated in its rules of procedure, provides staff representatives with the right, collectively or separately, to present facts and views on any matter within the competence of the Commission and that staff representatives may attend meetings and may address the Commission on matters on its agenda,

Recalling section II, paragraph 2, of its resolution 45/241 of 21 December 1990, by which it expressed satisfaction with the establishment of a more active dialogue between the Commission and representatives of the organizations and staff, and section I, paragraph 5, of its resolution 46/191 A, by which it took note with appreciation of the improvements that had taken place in the functioning of the Commission,

Regrets the suspension of the participation of the staff bodies in the work of the International Civil Service Commission and urges the resumption of the dialogue between the Commission and the staff bodies, which is of fundamental importance for the achievement of the goals of the common system;

C. Biennialization of the programme of work of the Fifth Committee

Welcoming the adaptations that the International Civil Service Commission is making to its work programme in the light of the biennialization of the work of the Fifth Committee,

Taking note of the conclusions reached in respect of the current work schedule of the Commission as contained in paragraph 29 of its report, 1/

Concurs with the arrangements proposed for dealing exceptionally with the base/floor salary scale on an annual basis and other urgent salary matters on a timely basis as set forth in paragraph 28 of the report of the International Civil Service Commission; 1/

II

CONDITIONS OF SERVICE OF THE PROFESSIONAL AND HIGHER CATEGORIES

A. Margin considerations

Recalling its decision that the Noblemaire principle should continue to serve as the basis for the determination of conditions of service of the United Nations common system for staff in the Professional and higher categories,

Recalling also that it had endorsed the methodological approach, as outlined in paragraph 173 (d) of volume II of the fifteenth annual report of the International Civil Service Commission, 3/ for the calculation of the net remuneration margin,

Recalling further section IV, paragraph 1, of its resolution 46/191 A, by which it decided, without prejudice to previous decisions on the averaging of the margin around the mid-point over a five-year period, that any post adjustment increase in New York which might become due until 1994 might be implemented to the extent that it was compatible with the upper limit of the margin and that, in this regard, it endorsed the procedure proposed for the management of the post adjustment system within the current margin range as contained in paragraph 109 (b) of volume I of the seventeenth annual report of the Commission, 4/

1. Takes note of the conclusions of the International Civil Service Commission as contained in chapter IV, section A, of its eighteenth annual report 1/ regarding the evolution of the margin and its management over the five-year period 1990-1994;

3/ Ibid., Forty-fourth Session, Supplement No. 30 (A/44/30).

4/ Ibid., Forty-sixth Session, Supplement No. 30 (A/46/30).

2. Takes note also of the study by the Commission of the methodology for determining the cost-of-living differential between New York and Washington, D.C., in the context of net remuneration margin calculations;

3. Requests the Commission to take into account the views expressed by Member States on the completion of the above-mentioned study and to submit a report on the application of the methodology to the General Assembly;

B. Base/floor salary scale

Recalling section I.H, paragraph 1, of its resolution 44/198 of 21 December 1989, by which it approved the establishment of a floor net salary scale by reference to the corresponding base net salary levels of officials in comparable positions serving at the base city of the comparator civil service,

Approves, with effect from 1 March 1993, the revised scale of gross and net salaries for staff in the Professional and higher categories contained in annex I to the present resolution and the consequential amendment to the Staff Regulations of the United Nations as reflected in annex II to the present resolution, and takes note of the views expressed by Member States in this regard, and its linkage with the mobility and hardship matrix referred to in section V of the present resolution;

C. Comparator

Recalling section VI, paragraph 1, of its resolution 46/191 A, by which it endorsed the conclusions of the International Civil Service Commission in respect of a methodology for conducting checks to determine the highest-paid civil service, as contained in annex V to volume I of its seventeenth annual report, 4/

Recalling also that, by section VI, paragraph 2, of its resolution 46/191 A, it invited the Commission to analyse the potential consequences of the Federal Employees Pay Comparability Act of 1990 on the pay levels of the current comparator, the United States federal civil service, providing in the analysis full details of all the special pay systems which have been introduced by the comparator civil service, and to report thereon to the General Assembly at its forty-ninth session,

Noting that the comparisons with other major international organizations outside the United Nations common system carried out by the Commission in response to a request from the Administrative Committee on Coordination had indicated that the remuneration levels at those organizations were higher than those of the common system,

Reiterates its request to the International Civil Service Commission to complete phase I of its study leading to the identification of the highest-paid civil service, and to report thereon to the General Assembly at its forty-ninth session, and in this context invites the Commission also to study all aspects of the application of the Noblemaire principle with a view to ensuring the competitiveness of the United Nations common system;

D. Rental subsidy scheme

Recalling its request to the International Civil Service Commission to

examine experience gained with the functioning of the current rental subsidy scheme at headquarters duty stations as contained in section III, paragraph 5, of its resolution 45/241,

1. Concurs with the conclusions of the International Civil Service Commission as contained in paragraph 130 of its report; 1/

2. Requests the Commission to ensure that the modalities for implementation of the rental subsidy scheme are conveyed to the organizations of the United Nations common system;

E. Special occupational rates

Mindful of its resolutions 46/191 A and B of 20 December 1991 and 31 July 1992, by which it acknowledged that the United Nations common system and the International Civil Service Commission should be responsive to the special needs and concerns of the participating organizations, while emphasizing that such needs and concerns should be addressed within the common system,

Taking note of the views of the Commission concerning the introduction of special occupational rates within the common system, as set out in paragraphs 172 to 175 and 177 of its report 1/ and of the views expressed by Member States in the Fifth Committee,

Stressing that special occupational rates should be introduced only in exceptional cases of proven recruitment and retention difficulties, as determined by the Commission in close cooperation with the organizations concerned,

1. Endorses, in principle, the approach outlined by the International Civil Service Commission in paragraph 177 of its report 1/ for the introduction of the special occupational rates in the United Nations common system, and requests the Commission to submit recommendations for the consideration of the General Assembly at its forty-eighth session;

2. Emphasizes that special occupational rates should be subject to the provisions of paragraph 174 of the report of the Commission and should be specific to individual posts where there are demonstrable recruitment and retention problems and should be time limited;

3. Requests the Commission to consider the feasibility and effects of including the special occupational rates in the calculation of the margin and to report thereon to the General Assembly at its forty-ninth session;

F. Dependency allowances

Recalling section I.G, paragraph 4, of its resolution 44/198, by which it requested the International Civil Service Commission to reconsider the methodology for the determination of dependency allowances in the light of the tax practices of the comparator,

Noting the Commission's review of this matter, as contained in paragraphs 178 to 193 of its report, 1/

1. Approves, with effect from 1 January 1993, an increase of 21 per

cent in the children's allowance and an increase of 50 per cent in the secondary dependant's allowance, and the recommendations of the International Civil Service Commission in respect of eligibility criteria and the maintenance of the local-currency entitlement system;

2. Notes that the Commission will review the level of dependency allowances every two years, in order to ensure, inter alia, that all relevant changes in tax and social legislation have been taken into consideration;

G. Conditions of service of assistant secretaries-general and under-secretaries-general and structure of the salary scale

Recalling section V of its resolution 45/241, by which it requested the International Civil Service Commission to reconsider, in a comprehensive manner, the remuneration of staff of the organizations of the United Nations common system at the assistant secretary-general, under-secretary-general and equivalent levels,

Recalling also the recommendations of the Commission as contained in paragraph 173 of volume I of its seventeenth annual report 4/ and repeated in paragraph 207 of its eighteenth annual report, 1/

Recalling further section VII of its resolution 46/191 A, by which it deferred a decision on the recommendations of the Commission until its forty-seventh session,

Recalling that, in section IX, paragraph 3, of its resolution 46/191 A, it requested the Commission to include in its work programme a review of the differences between United Nations and United States net remuneration at individual grade levels and to report to it at the earliest opportunity,

Mindful of the proposals of the Secretary-General in respect of the conditions of service of under-secretaries-general and assistant secretaries-general 5/ and the reports of the Secretary-General on representation allowances for this category of staff in the United Nations, 6/

Taking note of the views expressed on this question by the Advisory Committee on Administrative and Budgetary Questions, 7/

Taking into account the comments of Member States in the Fifth Committee,

Taking note also of the recommendation of the Administrative Committee on Coordination to the Commission concerning the levels of remuneration of staff at the D-1 and D-2 levels and the conclusions of the Commission as contained in paragraph 176 of its report, 1/

5/ A/C.5/47/37, paras. 10-28.

6/ A/C.5/46/32 and Corr.1, and A/C.5/47/39.

7/ A/47/7/Add.6, paras. 10-20.

1. Requests the International Civil Service Commission, in close cooperation with the organizations, to develop appropriate guidelines for the administration of the revised housing arrangements for eligible officials outlined in paragraph 173 (c) of volume I of its seventeenth annual report, 4/ taking into account the views expressed by Member States;

2. Decides to revert to the consideration of the conditions of service, including the question of representation allowances, of assistant secretaries-general and under-secretaries-general and equivalent levels at the earliest possible opportunity;

3. Invites the Commission to continue to keep under review the structure of the salary scale at all levels of the Professional and higher categories, taking into account, inter alia, the overall level of the margin as established by the General Assembly and the imbalance between the margin levels for different Professional grade levels, and to report thereon to the Assembly at its forty-ninth session;

III

GENERAL SERVICE SALARY SURVEY METHODOLOGY

Recalling section XIII, paragraph 4, of its resolution 45/241 and section X of its resolution 46/191 A, by which, inter alia, it requested the International Civil Service Commission to report on its review of the methodology for the conduct of salary surveys of the General Service and related categories at headquarters duty stations,

Taking note of the conclusions of the Commission on the matter as contained in chapter V of its report, 1/

Recalling also its request to the Secretary-General, in section XIII, paragraph 3, of its resolution 45/241, to submit to it at its forty-seventh session a report on procedures whereby the Secretary-General and other executive heads could take measures regarding salary scales of the General Service category at variance with recommendations of the Commission only after consultations with appropriate intergovernmental bodies and the Commission,

1. Endorses the reaffirmation by the International Civil Service Commission of the Flemming principle as enunciated at its fifteenth session as the basis for the determination of conditions of service of the General Service and related categories;

2. Takes note of the decisions of the Commission in respect of the refinements and modifications to the methodology as contained in paragraph 231 of its report, 1/ and the procedures for their introduction as outlined in paragraph 232 of its report, on the understanding that such modifications will be taken into account beginning with the salary survey being carried out in Paris;

3. Calls upon all organizations to ensure that interim adjustments to salaries are not resumed until the recommendations from the Commission based on the comprehensive General Service salary survey are acted upon by the organizations;

4. Regrets that it has not so far received the report on procedures to be taken in the event that the implementation of a General Service salary survey is at variance with the recommendations of the Commission, welcomes the intention of the Secretary-General to implement resolution 45/241, and requests the Secretary-General to provide the report no later than at its forty-ninth session;

IV

EDUCATION GRANT

Recalling section III.B, paragraph 2, of its resolution 43/226 of 21 December 1988, by which it approved as an interim measure the recommendations of the International Civil Service Commission for the management of the reimbursement of expenses under the education grant on the basis of different currency areas,

1. Endorses the revised methodology for the determination of the education grant as contained in annex VII to the report of the International Civil Service Commission; 1/

2. Approves increases in the maximum reimbursement levels in five currency areas, as recommended by the Commission in paragraph 252 of its report;

3. Requests the Commission to report to the General Assembly at its fifty-first session on the operation of the education grant on the basis of the revised methodology, taking into account the views of Member States on this matter;

V

MOBILITY AND HARDSHIP SCHEME

Recalling section I.E of its resolution 44/198, by which it introduced a mobility and hardship allowance with effect from 1 July 1990 and requested the International Civil Service Commission to report to the General Assembly at its forty-seventh session on the operation of the allowance and the assignment grant,

Recalling also section V, paragraph 1, of its resolution 46/191 A, by which it requested the Commission to include in its report on the operation of the mobility and hardship allowance a cost-benefit analysis of the operation of that allowance as well as an assessment of the personnel management benefits,

1. Takes note of the conclusions of the International Civil Service Commission in respect of the operation of the mobility and hardship scheme as contained in chapter VII of its report; 1/

2. Concurs that the existing parameters of the mobility and hardship scheme be maintained;

3. Takes note also of the intention of the Commission to review the operation of the scheme after more experience has been gained in its operation;

4. Requests the Commission to include the following elements in its forthcoming review:

(a) The adjustment procedure which links the mobility and hardship matrix to revisions of the base/floor salary;

(b) The percentage levels attributed to the matrix also in comparison with those applicable in the comparator civil service and in particular those pertaining to the H and A categories;

(c) An analysis of the extent to which each of the component parts that make up the matrix meets the needs of the organizations;

(d) A precise quantification of the cost savings;

and to report thereon to the General Assembly at its fifty-first session;

VI

STATUS OF WOMEN IN THE UNITED NATIONS SYSTEM

Recalling section XI of its resolution 45/241, by which it invited the International Civil Service Commission, working together with the organizations of the United Nations common system and with the staff representatives, to examine specific and practical steps to translate into action earlier recommendations and requests relating to the status of women in the United Nations system,

Appreciating the work done by the Commission's Working Group on the Status of Women in the United Nations System, as outlined in chapter VIII of the report of the Commission, 1/

1. Urges the organizations of the United Nations common system to introduce a coherent plan for improving the status of women in each organization in the course of 1993 with full respect for their basic instruments and taking into account the recommendations of the International Civil Service Commission, and in this context to give attention not only to the representation, promotion and career progression of women but also to work/family-related issues, spouse employment and the creation of an organizational climate conducive to the equal participation of men and women in the work of the organizations;

2. Requests the Commission to continue to report on a regular basis both on the extent of implementation of previous recommendations in this area and on new initiatives proposed or introduced by the organizations to enhance the status of women in the common system;

VII

PERSONNEL POLICY CONSIDERATIONS

Recalling its requests in section XII, paragraph 1, of its resolution 45/241 and in section VIII of its resolution 46/191 A that, as a matter of priority, the International Civil Service Commission resume active consideration of the substantive areas covered under articles 13 and 14 of its statute and, notably, review merit systems and performance appraisal in the

United Nations common system,

Noting, inter alia, the inclusion of studies on performance appraisal and the recognition of merit in the work programme of the Commission for 1993 and 1994,

Urges the International Civil Service Commission, as a complement to studies being undertaken in the remuneration area, to give equal attention in its work programme to measures designed to promote sound personnel management in the international public service, including recruitment forecasting, human resources planning, performance management and staff development and training.

94th plenary meeting
23 December 1992

ANNEX I

Salary scale for the Professional and higher categories showing annual gross salaries and net equivalents after application of staff assessment a/

(In United States dollars)

(Effective 1 March 1993)

Level		Steps I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV
Under-Secretary-General																
USG	Gross	148 296														
	Net D	86 914														
	Net S	78 122														
Assistant-Secretary-General																
ASG	Gross	134 454														
	Net D	79 716														
	Net S	72 087														
Director																
D-2	Gross	109 444	111 946	114 448	116 948	119 450	121 952									
	Net D	66 711	68 012	69 313	70 613	71 914	73 215									
	Net S	61 183	62 273	63 364	64 454	65 545	66 636									
Principal Officer																
D-1	Gross	96 315	98 417	100 529	102 667	104 810	106 952	109 094	111 237	113 377						
	Net D	59 847	60 961	62 075	63 187	64 301	65 415	66 529	67 643	68 756						
	Net S	55 304	56 308	57 296	58 228	59 162	60 096	61 030	61 964	62 897						
Senior Officer																
P-5	Gross	84 528	86 430	88 332	90 234	92 136	94 036	95 938	97 840	99 740	101 673	103 612	105 548	107 487		
	Net D	53 600	54 808	56 016	56 624	57 632	58 639	59 647	60 655	61 662	62 670	63 678	64 685	65 693		
	Net S	49 669	50 579	51 488	52 397	53 306	54 214	55 123	56 033	56 941	57 794	58 640	59 484	60 329		
First Officer																
P-4	Gross	69 020	70 843	72 661	74 480	76 302	78 120	79 941	81 794	83 649	85 502	87 355	89 213	91 066	92 921	94 775
	Net D	45 271	46 255	47 237	48 219	49 203	50 185	51 168	52 151	53 134	54 116	55 098	56 083	57 065	58 048	59 031
	Net S	42 103	43 000	43 894	44 789	45 686	46 580	47 476	48 363	49 249	50 135	51 021	51 909	52 795	53 681	54 567
Second Officer																
P-3	Gross	55 753	57 431	59 111	60 787	62 467	64 145	65 839	67 550	69 259	70 970	72 680	74 389	76 098	77 807	79 519
	Net D	38 014	38 937	39 861	40 783	41 707	42 630	43 553	44 477	45 400	46 324	47 247	48 170	49 093	50 016	50 940
	Net S	35 520	36 356	37 192	38 027	38 864	39 699	40 536	41 380	42 220	43 062	43 904	44 744	45 585	46 426	47 268
Associate Officer																
P-2	Gross	44 351	45 779	47 226	48 675	50 123	51 572	53 021	54 468	55 953	57 453	58 953	60 456			
	Net D	31 517	32 344	33 169	33 995	34 820	35 646	36 472	37 297	38 124	38 949	39 774	40 601			
	Net S	29 603	30 359	31 110	31 862	32 614	33 366	34 118	34 869	35 620	36 367	37 114	37 862			
Assistant Officer																
P-1	Gross	33 277	34 580	35 910	37 256	38 600	39 944	41 292	42 636	43 980	45 337					
	Net D	24 949	25 744	26 537	27 331	28 124	28 917	29 712	30 505	31 298	32 092					
	Net S	23 565	24 299	25 028	25 758	26 486	27 215	27 945	28 674	29 402	30 130					

D = Rate applicable to staff members with a dependent spouse or child.
S = Rate applicable to staff members with no dependent spouse or child.

a/ This scale represents the result of a consolidation of 6.9 multiplier points of post adjustment into net base salary. There will be consequential adjustments in the post adjustment indices and multipliers at all duty stations, effective 1 March 1993. Thereafter, changes in post adjustment classifications will be effected on the basis of the movements of the newly consolidated post adjustment indices.

/...

ANNEX II

Amendment to the Staff Regulations of the United Nations

Regulation 3.3

Replace the second table in paragraph (b) (i) by the following table:

Total assessable payments (United States dollars)	Staff assessment rates used in conjunction with gross base salaries	
	Staff member with a dependent spouse or a dependent child	Staff member with neither a dependent spouse nor a dependent child
First $15 000 per year	13.0	17.1
Next $5 000 per year	31.0	34.2
Next $5 000 per year	34.0	38.4
Next $5 000 per year	37.0	41.7
Next $5 000 per year	39.0	43.7
Next $10 000 per year	41.0	45.8
Next $10 000 per year	43.0	48.1
Next $10 000 per year	45.0	50.2
Next $15 000 per year	46.0	50.8
Next $20 000 per year	47.0	52.2
Remaining assessable payments ..	48.0	56.4